

**DEPARTMENT OF HEALTH SERVICES**

1800 THIRD STREET, ROOM 100

P.O. BOX 942732

SACRAMENTO, CA 94234-7320

(916) 322-1086



CHIP Letter: 02-A

RHS Letter: 02-A

Date Issued: January 29, 2002

TO: CALIFORNIA HEALTHCARE FOR INDIGENTS PROGRAM (CHIP) AND  
RURAL HEALTH SERVICES (RHS) PROGRAM CONTACTS

SUBJECT: FISCAL YEAR (FY) 2000-01 COUNTY HEALTH SERVICES  
REPORT OF ACTUAL FINANCIAL DATA GUIDELINES AND FORMS

In an effort to move in the direction of e-government we are sending your *FY 2000-01, County Health Services Report of Actual Financial Data* letter by e-mail and ask that you go to the Office of County Health Services website to obtain all necessary report guidelines and forms. The CHIP/RHS County Letters can be viewed at <http://www.dhs.ca.gov/hisp/ochs/chsu/index.htm> in Word/Excel or Adobe Acrobat.

The guidelines and forms located on the website are the same guidelines and forms you received last year, with the exception of the FY. To assist you in completing the forms, we have inserted general comments in the [Excel file](#). These comments have been taken from the guidelines and are indicated by a red triangle in the upper, right-hand corner of the cell. In addition, the forms now contain formula driven cells and link to related CHIP/RHS information (such as the allocation table). Once you have completed all necessary forms, please mail the report by April 15, 2002, to the following address:

Department of Health Services  
Office of County Health Services  
Attention: County Health Services Unit  
1800 Third Street, Room 100  
P.O. Box 942732  
Sacramento, CA 94234-7320

Since all CHIP/RHS reports and documents require original signature, we are unable to accept reports currently by e-mail. We hope to have this option available to your county in the future.



Do your part to help California save energy. To learn more about saving energy, visit the following web site:

[www.consumerenergycenter.org/flex/index.html](http://www.consumerenergycenter.org/flex/index.html)

Thank you for your cooperation and patience as we implement these new changes. Should you experience any problems or have questions, please call your County Health Services Analyst at (916) 322-1086 for assistance.

Sincerely,

**ORIGINAL SIGNED BY TERRY TRINIDAD**

Terry Trinidad, Chief  
County Health Services Unit

Enclosures

cc: George B. (Peter) Abbott, M.D., Chief  
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Assembly Budget Committee  
State Capitol, Room 6026  
Sacramento, CA 95814

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California Conference of Local  
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Report of Actual Financial Data Guidelines and Forms

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Senior Consultant  
Senate Budget and Fiscal Review  
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State Capitol, Room 5019  
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Auditor-Controller Contacts

Board of Supervisor Contacts

Health Officer Contacts



Do your part to help California save energy. To learn more about saving energy, visit the following web site:

[www.consumerenergycenter.org/flex/index.html](http://www.consumerenergycenter.org/flex/index.html)

## **Guidelines for Report of Actual Financial Data - FY 2000-01**

### **OVERVIEW**

California Healthcare for Indigents Program (CHIP) and Rural Health Services (RHS) Program funds were allocated to local health jurisdictions on a prospective basis. This means that they were allocated before costs were incurred and the allocations were based on budgeted net county costs (appropriations minus projected revenues). Further, they were allocated in accordance with the law through an agreement between the State and the local jurisdiction in which the jurisdiction agrees to expend the funds only for certain specified purposes and to spend a specified amount of both State and local funds.

In the agreement (referred to as the Standard Agreement), the jurisdiction agrees to provide the State Department of Health Services with a report of actual expenditures, revenues, and net county costs in order to determine if the funds were expended in accordance with the Standard Agreement. If the jurisdiction fails to expend State and local funds as specified in the Standard Agreement, the Department of Health Services is required to recover the funds.

If a county properly expends all CHIP or RHS Program funds but fails to expend sufficient county funds in accordance with the Maintenance of Effort (MOE) requirements, the Department will recoup an amount of CHIP or RHS Program funds sufficient to account for the difference. In this case, CHIP and RHS Program funds will be recouped from the hospital, physician, and other health services funds in proportion to their original [Fiscal Year \(FY\) 2000-01 allocation](#). Recoupment will be made either through offset of future CHIP or RHS Program payments or through invoice at the Department's discretion.

The Report of Actual Financial Data must be submitted 10-1/2 months (April 15) after the close of the fiscal year. The purpose for the report is to allow the Department to gather timely information for reports to the Legislature and to allow for a complete and accurate accounting of expenditures and revenues, especially for those jurisdictions which use an accrual method of accounting. Once received, the report is reviewed and reconciled with official local records.

In addition, the law requires counties to maintain trust fund accounts for CHIP and RHS Program funds and to report specific data concerning these accounts and the expenditure of these funds. The Department will use information from those reports to verify the expenditure of CHIP and RHS Program funds.

## **Guidelines for Report of Actual Financial Data - FY 2000-01**

### **PROCEDURES**

The following are the procedures you must follow in developing the Report of Actual Financial Data.

All necessary forms are contained in the automated [Excel file](#).

Read all instructions carefully. If you have any questions, contact your [County Health Services \(CHS\) Analyst](#). Once the report has been completed, it must be officially certified by your auditor-controller as evidenced on the certification page of your document. You must then submit the **ORIGINAL** and **ONE COPY** by April 15, 2002 to:

Office of County Health Services  
California Department of Health Services  
Attention: County Health Services Unit  
1800 3rd Street, Room 100  
P.O. Box 942732  
Sacramento, CA 94234-7320

If you cannot meet this deadline, contact your CHS Analyst and explain the reasons for the delay.

### **ORGANIZATION AND PRESENTATION OF REPORT**

When completed, the report will consist of the following elements assembled in the order listed:

1. Cover Sheet
2. Certifications
3. Maintenance of Effort (MOE) Schedule
4. Report Schedule 1--Summary of County Financial Data
5. Report Schedule 2--Summary of Public Health Data by Budget Unit
6. Report Schedule 2A-Public Health Expenditures by Budget Unit
7. Report Schedule 2B-Public Health Revenues by Budget Unit
8. Report Schedule 3--Summary of Inpatient/Outpatient Financial Data by Budget Unit
9. Report Schedule 3A-Inpatient/Outpatient Expenditures by Budget Unit
10. Report Schedule 3B-Inpatient/Outpatient Revenues by Budget Unit
11. Explanation of Expenditure Deductions
12. Explanation of Revenue Deductions
13. Child Health and Disability Prevention (CHDP) Treatment Detail Sheet
14. Official County Ledgers and Other Accounting Records
15. Countywide Cost Allocation Plan (CWCAP)
16. Depreciation Schedules

## **Guidelines for Report of Actual Financial Data - FY 2000-01**

### **COVER SHEET**

The report must have cover sheet in order to present it to the Department and the public. At a minimum, the cover sheet must include the following:

COUNTY HEALTH SERVICES REPORT OF ACTUAL FINANCIAL DATA

FISCAL YEAR 2000-01

COUNTY OF (YOUR COUNTY NAME)

### **CERTIFICATIONS**

This is an important element of your report because the signatures and information are necessary to make your document legal and to fulfill the requirements of law.

1. Health Officer

The physician health officer of your county must complete this portion.

2. Health Agency Administrator

If your county has an administrator with specific authority over health services, that person must complete this portion.

3. County Hospital Administrator

If your county operates a general acute care hospital, the administrator of that hospital must complete this portion.

4. County Auditor-Controller

Your county auditor-controller must complete this portion. This is the signature that makes the document official for purposes of complying with the applicable provisions of law.

## **Guidelines for Report of Actual Financial Data - FY 2000-01**

### **SPECIAL SUBJECTS**

The following are items to keep in mind as you prepare your report.

**County Medical Services Program (CMSP), CHIP, and RHS Program funding –** CMSP, CHIP, and RHS Program funding must be reported as a revenue.

**Audit Settlements** - Audit settlements (e.g., Medi-Cal and Worker's Compensation audits) must be reported in the fiscal year the settlements are made and not accrued back to the year which was audited.

**Contingency Accounts** - Jurisdictions which have established contingency accounts to provide for potential cost settlements (e.g., potential audit adjustments or other litigated amounts) may not report these accounts for cost sharing purposes. These contingencies represent possible future obligations. When the obligations are realized, they may then be reported on the Budget Schedules, as appropriate.

**Deductions** - Appropriations and revenues which are "non-reportable" must be deducted from the gross appropriations and revenues on the Budget Schedules and must be explained in detail in the Explanation of County Health Services Expenditure Deductions and/or Explanation of County Health Services Revenue Deductions section.

**Cost Applied** - Costs applied should be shown by reporting the health-related expenditures and revenues of the budget unit performing the service.

**Enterprise Funds** - For county hospitals which are operated as an Enterprise Fund, expenditure and revenue amounts reported must be based on the official county records for the Enterprise Fund.

The State Controller's Manual, Accounting Standards and Procedures for Counties, dictates that County Hospital Enterprise Funds must use the accounting system prepared by the Office of Statewide Health Planning and Development (Division IV, Chapter 9, Part 4, Section 9.32). Thus, counties with a Hospital Enterprise Fund should generally follow those guidelines. However, the Department has the authority to deviate from those guidelines when necessary to conform to the requirements of statutes and regulations governing the administration of CHIP and RHS Program funds.

**Senate Bill (SB) 855** - Net Disproportionate Share Hospital Revenues (NDSHR) must be reported as a revenue on Schedule 3B.

**Assembly Bill (AB) 1433** - All NDSHR shall be deposited into a fund or funds other than the county general fund. The revenues shall be retained until utilized for the purposes described in statute. Beginning in FY 1991-92 and each fiscal year thereafter, NDSHR, when utilized, shall be included in computing county maintenance of effort. NDSHR counted as revenue in the calculation of a county's MOE for a particular fiscal year shall not be counted as revenue in any subsequent fiscal year.

## **Guidelines for Report of Actual Financial Data - FY 2000-01**

**Interest Expenses** - Interest on tax anticipation notes or interest for borrowing from the county's General Fund is not an allowable cost for CHIP or RHS Program reporting purposes.

### **LOCAL HEALTH AND WELFARE TRUST FUND (LHWTF)**

Funds from the Health Account of the LHWTF, established pursuant to Section 17600.10(c), must be included as revenues on Budget Schedules 2B and 3B. These funds will also be deducted on the same forms.

### **PARTICIPATION FEE**

The participation fee for CMSP counties may not be paid with funds from the Health Account of the LHWTF to Section 16809.3(b). The participation fee is not an allowable expenditure in Budget Schedule 3A and must be deducted.

### **REPORT SCHEDULE INSTRUCTION - SCHEDULES 1 THROUGH 3B**

Your Report Schedules must be prepared using the automated Excel file or on exact copies. In general, the forms correspond to uniform accounting standards and procedures established in the State Controller's Manual, Accounting Standards and Procedures for Counties, as interpreted by the Office of the State Controller, Division of Local Government Fiscal Affairs. Some modification in report forms and instructions have been necessary in order to conform to the provisions of the law governing realignment, SB 855 Revenues and CHIP/RHS Program funding. However, the information supplied on the report schedules must be accurate and verifiable since it is subject to state audit. Therefore, you must attach to the report copies of the official ledgers and/or accounting records from which the information was taken.

The budget unit and revenue subaccount numbers and amounts reported on the schedules must correspond to those used in the FY 2000-01 Description of Proposed Expenditure submitted by your jurisdiction. As always, the schedules must include the health programs, services, and administrative support activities which were part of your FY 1977-78 net county costs (as originally reported, or as amended pursuant to County Health Services Bulletin Number 2-1979), and may include any new health programs which have been instituted since FY 1977-78. A new program is considered to be a service or program which was not previously available or offered by the jurisdiction. Expansion, decentralization, centralization, consolidation, reorganization or other changes in methods or locations, or pre-existing services are not considered new programs. Any other health programs and associated costs which existed during FY 1977-78 and which were not part of your FY 1977-78 net county costs must be excluded from your Report. Expenditures and revenues attributable to mental health and alcohol and drug abuse services must also be excluded as well as expenditures for fixtures, structures, or improvements (capital expenditures). Should you have any questions regarding allowable or non-allowable services or costs, contact your CHS Analyst.



## **Guidelines for Report of Actual Financial Data - FY 2000-01**

The Report Schedules have been automated and it is necessary for the information to be entered in the following order:

Begin entering information on Report Schedule 3A and continue on with Report Schedules 3B, 2A and 2B. Report Schedules 2 and 3 will automatically have the information carried over from 2A, 2B, 3A and 3B and Report Schedule 1 will have the information carried over from Report Schedules 2 and 3. You will need to enter information for CWCAP and Depreciation on Report Schedule 1 if applicable to your jurisdiction. The MOE Schedule will have information carried over from Report Schedule 1.

*Note: If using the automated Excel file and additional space is needed for the Report Schedule you are entering information on, please right click on the worksheet name "Schedule 3B" (example), click on "Move or Copy", highlight the name of the worksheet you would like to copy, click on "create a copy" and click on "ok". "Schedule 3B (2)" will appear, this is a copy of what you previously entered. You will need to delete the information in Schedule 3B (2) and enter the new information. Repeat the steps above if additional space is needed.*

### **Report Schedule 3A - Inpatient/Outpatient Expenditures by Budget Unit**

#### **1. Column (1) - Expenditures Per Budget Unit Item**

Amounts entered in this column must be taken directly from official expenditure ledgers and other accounting records. These are the total funds expended to support health program operations. They include expenditures for services supplied or provided through purchase or contract; salaries and employee benefits; operation and maintenance costs; depreciation of jurisdiction structures, improvements, fixtures and fixed assets; and administrative costs. Expenditures containing both allowable and non-allowable costs must be included in Column (1). The non-allowable costs will be shown as a deduction in Column (2) as discussed below.

The budget unit number for each item along with the page number from the expenditure ledger or other accounting record and the budget unit title must be included in the columns to the left of Column (1).

Please note: CHIP, RHS Program, and CMSP funds received from the State must be reported as an expenditure.

#### **2. Column (2) - Deductions**

The purpose of this column is to allow counties to exclude certain programs and/or costs from a budget unit expenditure, in order to reduce it to the allowable programs and costs.

## **Guidelines for Report of Actual Financial Data - FY 2000-01**

The "Excluded Programs" column must reflect any and all of the following costs if they are contained in the budget unit:

- ☐ CMSP Participation Fee
- ☐ Mental Health
- ☐ Alcohol/drug abuse
- ☐ Health programs which were in operation during FY 1977-78 but were not part of your reported FY 1977-78 net county costs
- ☐ Depreciation
- ☐ CWCAP costs

Note: While these last two items may be allowable costs for your county, they are excluded here because they are reported separately on Report Schedule 1.

The "Excluded Capital Expense" column must reflect any capital expenditure costs for such things as the building or improvement of structures or acquisition of fixtures, if these costs are contained in the budget unit.

An explanation must be given for any deduction shown in Column (2). The explanation must be included in the Explanation of Deductions section at the end of your report. Please refer to the section in these guidelines titled "EXPLANATION OF DEDUCTIONS" for further instructions.

### **3. Column (3) - Adjusted Expenditures**

The amounts in this column are the result of subtracting the amounts in Column (2) from the amounts in Column (1). These amounts are automatically carried forward to Report Schedule 3, Column (1) if using the automated Excel file.

Note: If using the automated Excel file and additional space is needed for Schedule 3A, please right click on the worksheet name "Schedule 3A", click on "Move or Copy", highlight the name of the worksheet you would like to copy, select "create a copy" and click on "ok". "Schedule 3A (2)" will appear, this is a copy of what you previously entered. You will need to delete the information on Schedule 3A (2) and enter the new information. Repeat the steps above if additional space is needed.

## **Report Schedule 3B - Inpatient/Outpatient Revenues by Budget Unit**

### **1. Column (1) - Revenue Per Subaccount Number**

Every budget unit included on Schedule 3A, must be included as an item on Schedule 3B. If no revenues are attributed to the given budget unit, please indicate "0".

## **Guidelines for Report of Actual Financial Data - FY 2000-01**

Amounts entered in this column must be taken directly from the official revenue ledgers and other accounting records. These are the total revenues received in support of health program operations. They include revenues received from services supplied or provided through purchase or contract; salaries and employee benefits; operation and maintenance costs; depreciation of jurisdiction structures, improvements, fixtures and fixed assets; and administrative costs. Do not include Federal Revenue Sharing Funds or county general funds.

Please note: CMSP, EMSA, CHIP, and RHS Program funds received from the State must be reported as revenue.

Please note: SB 855 NDSHR, pursuant to AB 1433, must be reported as revenue in Report Schedule 3B only.

Revenues attributable to budget units containing both allowable and non-allowable costs must be included in Column (1). Revenues attributable to non-allowable costs will be shown as deductions in Column (2) as discussed below.

The budget unit number for each item along with the subaccount number, the page number from the revenue ledger or other accounting record, title of the subaccount, and the revenue source (e.g., Federal or State aid, fees, etc.), applicable to the given budget unit must be included in the columns to the left of Column (1).

NOTE: If a revenue from a particular source (e.g., State Aid) is distributed to various budget units (e.g., CCS, CHDP, etc.), the total amount of the revenue for the subaccount should be shown in Column (1). The amount that is not applicable to the budget unit must be shown as a deduction in Column (2), "Deductions". The difference would then be reflected in Column (3), "Adjusted Revenues" and would represent the amount of the revenues from the specific subaccount that is allocated to that particular budget unit.

### **2. Column (2) - Deductions**

The purpose of this column is to allow counties to exclude certain programs and/or costs from a budget unit, in order to reduce it to the applicable or allowable programs and revenues.

Any revenues included in Column (1) which are attributable to the following items must be shown in Column (2) as a deduction:

- ☐ CMSP
- ☐ Mental Health
- ☐ Alcohol/drug abuse
- ☐ Health programs which were in operation during FY 1977-78 but were not part of your reported FY 1977-78 net county costs.

## **Guidelines for Report of Actual Financial Data - FY 2000-01**

- ☐ Local General Funds must be deducted, if they are contained in a revenue account.
- ☐ NDSHR utilized for a county for mental health services, or for capital outlay for health or mental health services must be deducted. Revenue retained in the fund (i.e., not expended) must also be deducted.

An explanation must be given for any amount shown as a deduction. The explanation must be included in the Explanation of Revenue Deductions section at the end of your report. An example of what the explanations section should contain is included in these guidelines.

### **3. Column (3) - Adjusted Revenues**

The amounts in this column are the result of subtracting the amounts in Column (2) from the amounts in Column (1). These amounts are automatically carried forward to Report Schedule 3, Column (2) if using the automated Excel file.

### **Report Schedule 3 - Summary of Inpatient/Outpatient Financial Data by Budget Unit**

Report Schedule 3 summarizes the information entered on Report Schedules 3A and 3B (i.e., the adjusted expenditures, revenues, and the resulting net county costs for each budget unit).

### **Report Schedule 2A - Public Health Expenditures by Budget Unit**

Please refer to the instructions for Report Schedule 3A.

### **Report Schedule 2B - Public Health Revenues by Budget Unit**

Please refer to the instructions for Report Schedule 3B.

### **Report Schedule 2 - Summary of Public Health Financial Data by Budget Unit**

Report Schedule 2 summarizes the information entered on Report Schedules 2A and 2B (i.e., the adjusted expenditures, revenues, and the resulting net county costs for each budget unit).

### **Report Schedule 1 - Summary of County Financial Data**

Schedule 1 summarizes the financial data that has been entered on Report Schedules 2 and 3 (i.e., the adjusted expenditures and revenues for both Public Health Services and Inpatient/Outpatient Services). In addition, Schedule 1 also includes CWCAP costs and depreciation costs that need to be entered if applicable and allowable.

## **Guidelines for Report of Actual Financial Data - FY 2000-01**

### **1. Column (1) - Adjusted Expenditures**

The totals from Column (1) of Report Schedules 2 and 3 are automatically carried over to Schedule 1.

### **2. Column (2) - CWCAP Costs**

As you were instructed, CWCAP costs should have been excluded or deducted from Report Schedules 2A and 3A. You may report and claim those costs in this column separately for Public Health and Inpatient/Outpatient health services, but only if your county included CWCAP costs in its FY 1977-78 net county costs as originally reported, or as amended pursuant to County Health Services Bulletin Number 2-1979.

**THE "ROLL FORWARD" COMPONENT OF THE CWCAP IS NOT ALLOWABLE AND MUST NOT BE CLAIMED ON ANY BUDGET SCHEDULE.**

Please attach the appropriate CWCAP documentation to support the claimed amount.

NOTE: Some counties are concerned that since they are reporting estimated CWCAP costs based on two year old costs, they may be understating their indirect costs. We acknowledge this as a potential problem. Therefore, you may:

- 1) Include a CWCAP inflation factor as approved by the State Controller's Office, or
- 2) Inflate your CWCAP by the percentage increase in the county budget appropriations for FY 2000-01 over FY 1999-00.

### **3. Column (3) - Depreciation**

Depreciation must comply with "Accounting Standards and Procedures for Counties" issued by the State Controller's Office. The amount reported must be supported by a depreciation schedule, a copy of which must be attached to the report.

Capital Expenditures (Structures/Improvements/Fixtures): As you were instructed, depreciation for capital expenditures should have been excluded or deducted from Report Schedules 2A and 3A. You may report and claim these costs in Column (3) separately for Public Health and Inpatient/Outpatient health services but only if your county included depreciation (or capital expenditure costs) in its FY 1977-78 net county costs as reported, or as adjusted pursuant to County Health Services Bulletin Number 10-1979. If your county did not report capital expenditures in its FY 1977-78 net county costs, you may report

## **Guidelines for Report of Actual Financial Data - FY 2000-01**

depreciation only for those capital items constructed or acquired after June 30, 1978.

Fixed Assets (Excludes Structures, Improvements, or Fixtures): Depreciation for fixed assets also should have been excluded or deducted from Report Schedules 2A and 3A. You may report and claim these costs in Column (3) separately for Public Health and Inpatient/Outpatient health services but only if your county reported depreciation for fixed assets in its FY 1977-78 base year net county costs as originally reported, or as amended pursuant to County Health Services Bulletin Number 2-1979. In this case, depreciation must be used for all subsequent years.

If your county reported the acquisition of fixed assets as an expenditure in FY 1977-78, you may continue to report fixed assets as an expenditure in Report Schedules 2A and 3A. You may change to depreciation or charge use allowance; however, once the change is made you must continue to depreciate or charge use allowance in all subsequent reports.

Note: If your county changed to depreciation or charging of use allowance in FY 1979-80, no adjustment to the depreciation base is necessary. If the change was made after FY 1979-80, any fixed asset reported as an expenditure from FY 1979-80 to the fiscal year prior to the change must be excluded from the depreciation base.

If your county did not report use allowance, depreciation, or fixed assets in FY 1977-78, you may report depreciation only for those fixed assets acquired after June 30, 1978.

### **4. Column (4) - Total Expenditures**

The amounts in Columns (1), (2), and (3) will be totaled separately for Public Health and Inpatient/Outpatient services.

### **5. Column (5) - Adjusted Revenues**

The totals from Column (2) of Report Schedules 2 and 3 will be automatically carried over.

### **6. Column (6) - Total Actual Net County Costs**

The amount in Column (5) will be subtracted from Column (4) separately for Public Health and Inpatient/Outpatient Services and the difference will be shown in Column (6).

## **Guidelines for Report of Actual Financial Data - FY 2000-01**

### **EXPLANATION OF AB 8 - CHS DEDUCTIONS**

All deductions shown on Report Schedules 2A, 2B, 3A and 3B must be explained in this separate section. Deductions involving expenditures must be identified by budget unit number, title, and amount as they appear on Schedules 2A and 3A. Deductions involving revenues must be identified by budget unit number, revenue subaccount number, title, and amount as they appear on Schedules 2B and 3B. The reason for any deduction must be clearly explained in detail. Also, if the amount of the deduction was developed using a special method, the method must be explained well.

Create a separate section titled "Explanation of CHS Deductions". Use the form included in these guidelines and be sure to include your jurisdiction name and the fiscal year.

### **CHILD HEALTH AND DISABILITY PREVENTION (CHDP) TREATMENT DETAIL SHEET**

The purpose of the CHDP Treatment Detail Sheet is to provide a level of reportable detail on the expenditure of funds for CHDP Treatment.

### **MAINTENANCE OF EFFORT (MOE) SCHEDULE**

If your county did not receive SB 855 NDSHR, or if they were received and your county is not undermatched, complete the standard MOE Schedule. If your county is undermatched as a result of receiving SB 855 NDSHR, complete MOE Schedule - A.

1. The total Net County Costs will be automatically carried over from Report Schedule 1.
2. Enter the actual MOE amount.
3. The amount on line 1 will be subtracted from the amount on line 2 and the difference will be shown on line 3.\*

*\* If your county did not meet the required MOE level, the amount to be returned to the State will be calculated separately in accordance with the provisions set forth in the FY 2000-01 Standard Agreement. Do not remit any funds to the State until you are notified to do so.*

### **NOTE: IF YOU RECEIVED CHIP OR RHS PROGRAM FUNDS, COMPLETE STEPS 4, 5, AND 6.**

4. Enter the CHIP or RHS Program Total Income amounts from the FY 2000-01 Final Annual Trust/Special Revenue Fund Balance Reports.
5. Enter the Total Disbursement amounts from the FY 2000-01 Final Annual Trust/Special Revenue Fund Balance Reports.

## **Guidelines for Report of Actual Financial Data - FY 2000-01**

6. Line 5 will be subtracted from line 4 and the difference will be shown on line 6. If positive, these are the unexpended CHIP or RHS Program funds to be returned to the State. You will be notified when to return the funds.

### **MAINTENANCE OF EFFORT (MOE) SCHEDULE - A**

- 1-6. Same as above.
7. The total Net County Costs will be automatically carried over from Report Schedule 1.
8. Enter the total amount of NDSHR from Report Schedule 3, Column (2).
9. The amount shown is the sum of the amounts on line 7 and 8.
10. The MOE amount from line 2 above is automatically carried over.
11. The amount on line 10 is subtracted from line 9 and the difference is shown on line 11. If your county is undermatched, please contact your [CHS Analyst](#) for assistance.



**FISCAL YEAR 2000-01**  
**COUNTY HEALTH SERVICES REPORT OF ACTUAL FINANCIAL DATA**  
**Certifications**

**Local Health Jurisdiction:** \_\_\_\_\_

**Health Officer**

I hereby certify that, to the best of my knowledge, the information provided in the attached County Health Services Report of Actual Financial Data is correct.

Name: \_\_\_\_\_  
*(please type or print)*

Original Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Health Agency Administrator**

I hereby certify that, to the best of my knowledge, the information provided in the attached County Health Services Report of Actual Financial Data is correct.

Name: \_\_\_\_\_  
*(please type or print)*

Original Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**County Hospital Administrator**

I hereby certify that, to the best of my knowledge, the information provided in the attached County Health Services Report of Actual Financial Data is correct.

Name: \_\_\_\_\_  
*(please type or print)*

Original Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**County Auditor-Controller**

I hereby certify that, to the best of my knowledge, the financial data which appears in the attached County Health Services Report of Actual Financial Data have been reconciled to the county's official accounting records as maintained by the County Auditor-Controller.

Name: \_\_\_\_\_  
*(please type or print)*

Original Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**COUNTY HEALTH SERVICES**

**REPORT OF ACTUAL FINANCIAL DATA**

**FISCAL YEAR 2000-01**

**COUNTY OF (YOUR COUNTY NAME)**

## Maintenance of Effort (MOE) Schedule

**Local Health Jurisdiction:**  
**Fiscal Year: 2000-01**

**Type of Report: Actual**  
**Date:**  
**Prepared by:**

Maintenance of Effort (MOE) is/is not met for FY 2000-01

1. Total Net County Costs from Budget Schedule 1

\_\_\_\_\_

2. FY 2000-01 MOE, amended by SB 681

\_\_\_\_\_

3. Amount Over/(Under) required MOE

=====

	County Hospital	Non-County Hospital Formula	Non-County Hospital Discretionary	New Physician Contracts	Emergency Medical Services	Other Health Services
4. CHIP/RHS Total Income	_____	_____	_____	_____	_____	_____
5. Total Disbursements	_____	_____	_____	_____	_____	_____
6. Unexpended CHIP/RHS funds (Line 4 minus Line 5)	=====	=====	=====	=====	=====	=====

## Maintenance of Effort (MOE) Schedule - A

**Local Health Jurisdiction:**  
**Fiscal Year: 2000-01**

**Type of Report: Actual**  
**Date:**  
**Prepared by:**

Maintenance of Effort (MOE) is/is not met for FY 2000-01

1. Total Net County Costs from Budget Schedule 1

\_\_\_\_\_

2. FY 2000-01 MOE, amended by SB 681

\_\_\_\_\_

3. Amount Over/(Under) required MOE

=====

	County Hospital	Non-County Hospital Formula	Non-County Hospital Discretionary	New Physician Contracts	Emergency Medical Services	Other Health Services
4. CHIP/RHS Total Income	_____	_____	_____	_____	_____	_____
5. Total Disbursements	_____	_____	_____	_____	_____	_____
6. Unexpended CHIP/RHS funds (Line 4 minus Line 5)	=====	=====	=====	=====	=====	=====
7. Total Net County Cost from Report Schedule 1						_____
8. Total Amount NDSHR from Report Schedule 3, Column 2						_____
9. NDSHR Adjusted Net County Costs (Line 7 plus Line 8)						_____
10. MOE - Amount from Line 2 (above)						_____
11. M E is/is not met for FY 2000-01 (Line 9 minus Line 10)						_____

Date Prepared: \_\_\_\_\_

<b>COUNTY HEALTH SERVICES REPORT OF ACTUAL FINANCIAL DATA</b> Report Schedule 1 - Summary of County Financial Data <div style="float: right;">             FY 2000-01             <div style="float: right;">Local Health Jurisdiction: _____</div> </div>						
	(1) ADJUSTED EXPENDITURES	(2) COUNTYWIDE COST ALLOCATION PLAN (CWCAP) COSTS	(3) DEPRECIATION	(4) TOTAL EXPENDITURES	(5) ADJUSTED REVENUES	(6) TOTAL ACTUAL NET COUNTY COSTS
PUBLIC HEALTH SERVICES	\$ (From Sch. 2, Col. 1)	\$ (From CWCAP Document)	\$ (From Supporting Document)	\$ (Total of Cols. 1, 2 & 3)	\$ (From Sch. 2, Col. 2)	\$ (Col. 4 less Col. 5)
INPATIENT/ OUTPATIENT SERVICES	\$ (From Sch. 3, Col. 1)	\$ (From CWCAP Document)	\$ (From Supporting Document)	\$ (Total of Cols. 1, 2 & 3)	\$ (From Sch. 3, Col. 2)	\$ (Col. 4 less Col. 5)
TOTAL FOR COUNTY HEALTH SERVICES	\$	\$	\$	\$	\$	\$

Name of Person Who  
 Prepared These  
 Report Schedules: \_\_\_\_\_

Title: \_\_\_\_\_

Telephone Number: (     ) \_\_\_\_\_

Date Prepared: \_\_\_\_\_

## COUNTY HEALTH SERVICES REPORT OF ACTUAL FINANCIAL DATA

## Report Schedule 2 - Summary of **PUBLIC HEALTH** Financial Data by Budget Unit

FY 2000-01

Local Health Jurisdiction: \_\_\_\_\_

Method of Accounting: ☐ Cash ☐ Modified Accrual ☐ Full Accrual

Has this method of accounting changed since the previous fiscal year? \_\_\_\_\_ Yes \_\_\_\_\_ No

[illegible]

Date Prepared: \_\_\_\_\_

## COUNTY HEALTH SERVICES REPORT OF ACTUAL FINANCIAL DATA

Report Schedule 2A - **PUBLIC HEALTH** Expenditures by Budget Unit

FY 2000-01

Local Health Jurisdiction: \_\_\_\_\_

[illegible]

Date Prepared: \_\_\_\_\_

## COUNTY HEALTH SERVICES REPORT OF ACTUAL FINANCIAL DATA

Report Schedule 2B - **PUBLIC HEALTH** Revenues by Budget Unit

FY 2000-01

Local Health Jurisdiction: \_\_\_\_\_

[illegible]



Date Prepared: \_\_\_\_\_

## COUNTY HEALTH SERVICES REPORT OF ACTUAL FINANCIAL DATA

Report Schedule 3 - Summary of **INPATIENT/OUTPATIENT** Financial Data by Budget Unit

FY 2000-01

Local Health Jurisdiction: \_\_\_\_\_

Method of Accounting: ☐ Cash ☐ Modified Accrual ☐ Full Accrual

Has this method of accounting changed since the previous fiscal year? \_\_\_\_\_ Yes \_\_\_\_\_ No

[illegible]

Date Prepared: \_\_\_\_\_

## COUNTY HEALTH SERVICES REPORT OF ACTUAL FINANCIAL DATA

Report Schedule 3A - **INPATIENT/OUTPATIENT** Expenditures by Budget Unit

FY 2000-01

Local Health Jurisdiction: \_\_\_\_\_

[illegible]

Date Prepared: \_\_\_\_\_

## COUNTY HEALTH SERVICES REPORT OF ACTUAL FINANCIAL DATA

Report Schedule 3B - **INPATIENT/OUTPATIENT** Revenues by Budget Unit

FY 2000-01

Local Health Jurisdiction: \_\_\_\_\_

BUDGET UNIT NUMBER	SUBACCOUNT NUMBER	COUNTY RECORD PAGE NUMBER	UNIT TITLE	REVENUE SOURCE	(1) REVENUE PER SUBACCOUNT NUMBER	(2) DEDUCTIONS	(3) ADJUSTED REVENUES  (Col. 1 less Col. 2)
				Totals	\$	\$	\$  (To Sch. 3, Col. 2)

FISCAL YEAR 2000-01 COUNTY HEALTH SERVICES  
REPORT OF ACTUAL FINANCIAL DATA

LOCAL HEALTH JURISDICTION: \_\_\_\_\_

**EXPLANATION OF COUNTY HEALTH SERVICES EXPENDITURE DEDUCTIONS**

Report/Budget Unit Number:

Title:

Amount:

Reason:

Method (if applicable):

FISCAL YEAR 2000-01 COUNTY HEALTH SERVICES  
REPORT OF ACTUAL FINANCIAL DATA

LOCAL HEALTH JURISDICTION: \_\_\_\_\_

**EXPLANATION OF COUNTY HEALTH SERVICES REVENUE DEDUCTIONS**

Report/Budget Unit Number:

Revenue Subaccount Number:

Title:

Amount:

Reason:

Method (if applicable):

**FY 2000-01**  
**COUNTY HEALTH SERVICES**  
**REPORT OF ACTUAL FINANCIAL DATA**  
**DETAIL SHEET**  
**FOR**  
**CHILD HEALTH AND DISABILITY PREVENTION (CHDP) TREATMENT FUNDING**

LOCAL HEALTH JURISDICTION: \_\_\_\_\_

CATEGORY	BUDGET UNIT #	AMOUNT EXPENDED	FUNDING SOURCE:				
			HSA	PSA	OHS	GF	OTHER
Case Management							
Inpatient Care							
Outpatient Care							
Pharmacy Services							
Dental Services							
Vision Services							
Hearing Services							
Mental Health Services							
Other (please specify):							
<b>TOTAL</b>		\$					